

Mpumalanga: Lekwa(MP305) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Mpumalanga: Lekwa(MP305) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published Figure)

Standard Classification Description R thousands	Ref 1	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue - Standard										
<i>Governance and Administration</i>				148 265	179 096	179 096	179 096	137 770	149 845	160 091
Executive & Council				47 471	62 872	62 872	62 872	70 771	78 187	83 286
Budget & Treasury Office				100 697	116 161	116 161	116 161	65 329	69 824	74 899
Corporate Services				97	64	64	64	1 670	1 834	1 906
<i>Community and Public Safety</i>				4 560	5 570	5 570	5 570	6 591	6 907	7 238
Community & Social Services				3 833	3 936	3 936	3 936	1 137	1 192	1 249
Sport And Recreation				92	25	25	25			
Public Safety				635	1 609	1 609	1 609	5 453	5 715	5 989
Housing										
Health										
<i>Economic and Environmental Services</i>				2 809	2 838	2 838	2 838	88	92	97
Planning and Development				459	71	71	71	88	92	97
Road Transport				2 350	2 767	2 767	2 767			
Environmental Protection										
<i>Trading Services</i>				156 627	203 982	203 982	203 982	233 993	252 855	273 242
Electricity				104 305	145 904	145 904	145 904	169 089	183 419	198 966
Water				25 851	29 123	29 123	29 123	31 582	34 101	36 821
Waste Water Management				16 756	17 843	17 843	17 843	19 296	20 453	21 681
Waste Management				9 716	11 113	11 113	11 113	14 026	14 882	15 774
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	312 261	391 487	391 487	391 487	378 441	409 699	440 667
Expenditure - Standard										
<i>Governance and Administration</i>				75 936	108 146	108 146	108 146	102 786	111 254	115 467
Executive & Council				20 577	52 365	52 365	52 365	37 900	40 208	42 718
Budget & Treasury Office				39 305	32 439	32 439	32 439	44 788	49 450	49 561
Corporate Services				16 055	23 342	23 342	23 342	20 098	21 597	23 188
<i>Community and Public Safety</i>				21 821	27 995	27 995	27 995	33 917	36 383	39 055
Community & Social Services				3 984	10 010	10 010	10 010	11 829	12 598	13 435
Sport And Recreation				6 219	5 246	5 246	5 246	5 247	5 646	6 078
Public Safety				11 618	11 127	11 127	11 127	13 573	14 609	15 730
Housing					1 612	1 612	1 612	3 269	3 530	3 812
Health										
<i>Economic and Environmental Services</i>				10 936	13 716	13 716	13 716	22 416	24 224	26 051
Planning and Development				298	2 209	2 209	2 209	2 082	2 250	2 425
Road Transport				10 638	11 507	11 507	11 507	20 333	21 974	23 625
Environmental Protection										
<i>Trading Services</i>				160 203	186 800	186 800	186 800	200 870	226 413	248 528
Electricity				117 353	141 480	141 480	141 480	167 757	190 966	210 551
Water				17 186	17 100	17 100	17 100	15 124	16 123	17 207
Waste Water Management				13 029	10 517	10 517	10 517	6 811	7 311	7 852
Waste Management				12 635	17 703	17 703	17 703	11 177	12 013	12 918
<i>Other</i>	4									
Total Expenditure - Standard	3	-	-	268 896	336 657	336 657	336 657	359 988	398 274	429 100
Surplus/(Deficit) for the year		-	-	43 365	54 830	54 830	54 830	18 453	11 425	11 568

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Mpumalanga: Lekwa(MP305) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description R thousands	Ref 1	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	-	-	-	32 000	40 209	40 209	37 920	44 368	47 918	51 751
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	71 880	104 084	104 084	104 084	107 070	168 363	182 659
Service charges - water revenue	2	-	-	-	25 150	28 887	28 887	28 887	26 085	31 344	33 852
Service charges - sanitation revenue	2	-	-	-	16 756	17 843	17 843	17 843	16 533	19 296	20 453
Service charges - refuse revenue	2	-	-	-	9 716	11 113	11 113	11 113	10 308	14 016	14 857
Service charges - other		-	-	-	-	-	-	-	648	-	-
Rental of facilities and equipment		-	-	-	3 489	3 531	3 531	3 531	900	1 446	1 515
Interest earned - external investments		-	-	-	450	200	200	200	1 820	781	819
Interest earned - outstanding debtors		-	-	-	16 000	18 319	18 319	18 319	15 897	18 574	19 466
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	629	1 602	1 602	1 602	1 494	1 277	1 338
Licences and permits		-	-	-	2 351	2 770	2 770	2 770	1 667	4 246	4 450
Agency services		-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational		-	-	-	48 956	64 622	64 622	64 622	64 472	72 824	80 289
Other own revenue	2	-	-	-	34 797	43 477	43 477	43 477	25 144	1 905	2 083
Gains on disposal of PPE		-	-	-	-	-	-	-	1	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	262 174	336 657	336 657	336 657	309 959	378 441	409 699
Expenditure By Type											
Employee related costs	2	-	-	-	74 596	89 109	89 109	89 109	91 755	109 188	118 024
Remuneration of councillors		-	-	-	4 716	8 340	8 340	8 340	5 101	5 580	6 018
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	-	-	-	-	-	1 186	-	-
Finance charges		-	-	-	754	3 015	3 015	3 015	-	2 934	2 916
Bulk purchases	2	-	-	-	92 284	115 517	115 517	115 517	126 679	153 230	175 412
Other Materials	8	-	-	-	2 428	3 266	3 266	3 266	3 321	-	-
Contractes services		-	-	-	-	-	-	-	13 319	4 603	4 847
Transfers and grants		-	-	-	4 370	13 501	13 501	13 501	4 863	16 208	17 067
Other expenditure	4,5	-	-	-	89 747	103 909	103 909	103 909	71 436	68 245	73 990
Loss on disposal of PPE		-	-	-	-	-	-	-	280	-	-
Total Expenditure		-	-	-	268 896	336 657	336 657	336 657	317 940	359 988	398 274
Surplus/(Deficit)		-	-	-	(6 722)	-	-	-	(7 981)	18 453	11 425
Transfers recognised - capital		-	-	-	50 087	54 830	54 830	54 830	-	-	-
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		-	-	-	43 365	54 830	54 830	54 830	(7 981)	18 453	11 425
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	43 365	54 830	54 830	54 830	(7 981)	18 453	11 425
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	43 365	54 830	54 830	54 830	(7 981)	18 453	11 425
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	43 365	54 830	54 830	54 830	(7 981)	18 453	11 425
References											
1. Classifications are revenue sources and expenditure type											
2. Detail to be provided in Table SA1											
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment											
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs											
5. Repairs & maintenance detailed in Table A9 and Table SA3c											
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)											
7. Equity method											
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.											

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA3c
6. Contributions are funds provided by external organisations to assist with infrastructure development: e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Mpumalanga: Lekwa(MP305) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description R thousands	Ref 1	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard											
Governance and Administration		-	-	-	4 998	4 998	4 998	889	9 351	50 612	52 695
Executive & Council								11	7 451	50 612	52 695
Budget & Treasury Office					4 998	4 998	4 998	803			
Corporate Services								75	1 900		
Community and Public Safety		-	-	-	8 046	8 046	8 046	6 978	5 449	-	-
Community & Social Services					6 046	6 046	6 046	4 759	5 449		
Sport And Recreation								2 035			
Public Safety					2 000	2 000	2 000	184			
Housing											
Health											
Economic and Environmental Services		-	-	-	43 377	43 377	43 377	14 546	20 527	-	-
Planning and Development					43 377	43 377	43 377	14 546	20 527		
Road Transport											
Environmental Protection											
Trading Services		-	-	-	11 600	11 600	11 600	4 075	8 739	-	-
Electricity								916	1 389		
Water					9 600	9 600	9 600	2 093			
Waste Water Management					2 000	2 000	2 000	1 046	7 350		
Waste Management								20			
Other											
Total Capital Expenditure - Standard	3	-	-	-	68 021	68 021	68 021	26 488	44 066	50 612	52 695
Funded by:											
National Government								28 508	31 365	43 622	46 022
Provincial Government									7 350		
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	28 508	38 715	43 622	46 022
Public contributions and donations	5	-	-	-	-	-	-				
Borrowing	6										
Internally generated funds								9 272	5 351	6 990	6 673
Total Capital Funding	7	-	-	-	-	-	-	37 780	44 066	50 612	52 695
<i>References</i>											
1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).											
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year											
3. Capital expenditure by standard classification must reconcile to the appropriations by vote											
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)											
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)											
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17											
7. Total Capital Funding must balance with Total Capital Expenditure											
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget											

Mpumalanga: Lekwa(MP305) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands											
ASSETS											
Current assets											
Cash									3 860	4 025	4 225
Call investment deposits	1								15 500	16 500	17 500
Consumer debtors	1								41 415	34 580	26 508
Other debtors											
Current portion of long-term receivables									6 870	6 988	7 123
Inventory	2								2 400	2 555	2 650
Total current assets		-	-	-	-	-	-	-	70 045	64 648	58 006
Non current assets											
Long-term receivables											
Investments											
Investment property									5 999	6 215	6 451
Investment in Associate											
Property, plant and equipment	3								29 200	29 200	29 200
Agricultural									3 125	3 125	3 125
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	38 323	38 540	38 776
TOTAL ASSETS		-	-	-	-	-	-	-	108 368	103 188	96 782
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4								2 118	2 182	2 247
Consumer deposits									3 000	3 250	3 455
Trade and other payables	4								35 515	36 855	37 885
Provisions									9 269	10 010	10 811
Total current liabilities		-	-	-	-	-	-	-	49 902	52 297	54 399
Non current liabilities											
Borrowing									1 665	1 530	1 395
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	1 665	1 530	1 395
TOTAL LIABILITIES		-	-	-	-	-	-	-	51 567	53 826	55 793
NET ASSETS	5	-	-	-	-	-	-	-	56 801	49 361	40 988
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)									(17 319)	(24 759)	(33 132)
Reserves	4								74 120	74 120	74 120
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	56 801	49 361	40 988

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Mpumalanga: Lekwa(MP305) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14	
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other				228 787	238 776	238 776	238 776	205 741	259 479	280 101	303 355	
Government - operating	1			77 840	68 440	68 440	68 440	64 760	72 824	80 289	85 662	
Government - capital	1				54 830	54 830	54 830	28 508	38 715	43 622	46 022	
Interest					16 452	16 452	16 452	12 907	15 111	16 027	16 989	
Dividends												
Payments												
Suppliers and employees				(85 043)	(284 820)	(284 820)	(284 820)	(289 227)	(326 489)	(361 722)	(391 599)	
Finance charges				(200 443)				(233)	(2 054)	(1 992)	(1 891)	
Transfers and grants	1											
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	21 140	93 678	93 678	93 678	22 455	57 585	56 325	58 538	
CASH FLOW FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE					11 976	11 976	11 976					
Decrease in non-current debtors												
Decrease in other non-current receivables												
Decrease (increase) in non-current investments												
Payments												
Capital assets					(75 984)	(75 984)	(75 984)	(23 919)	(44 066)	(50 612)	(52 695)	
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(64 008)	(64 008)	(64 008)	(23 919)	(44 066)	(50 612)	(52 695)	
CASH FLOW FROM FINANCING ACTIVITIES												
Receipts												
Short term loans												
Borrowing long term/refinancing												
Increase (decrease) in consumer deposits				15								
Payments												
Repayment of borrowing					(2 620)	(2 620)	(2 620)		(2 934)	(2 916)	(2 946)	
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	15	(2 620)	(2 620)	(2 620)	-	(2 934)	(2 916)	(2 946)	
NET INCREASE/(DECREASE) IN CASH HELD					21 155	27 050	27 050	27 050	(1 465)	10 586	2 798	2 897
Cash/cash equivalents at the year begin:	2	-	-						3 615		10 586	13 383
Cash/cash equivalents at the year end:	2			21 155	27 050	27 050	27 050	2 151	10 586	13 383	16 280	

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Mpumalanga: Lekwa(MP305) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	68 021	68 021	68 021	44 066	50 612	52 695
Infrastructure - Road Transport					43 377	43 377	43 377	18 000		
Infrastructure - Electricity					2 000	2 000	2 000	1 389		
Infrastructure - Water					9 600	9 600	9 600			
Infrastructure - Sanitation					2 000	2 000	2 000	7 350		
Infrastructure - Other					6 046	6 046	6 046	6 527	43 622	46 022
Infrastructure		-	-	-	63 023	63 023	63 023	33 266	43 622	46 022
Community								5 449		
Heritage assets										
Investment properties										
Other assets	6				4 998	4 998	4 998	5 351	6 990	6 673
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-						
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4	-	-	-	43 377	43 377	43 377	18 000	-	-
Infrastructure - Road Transport		-	-	-	2 000	2 000	2 000	1 389	-	-
Infrastructure - Electricity		-	-	-	9 600	9 600	9 600	-	-	-
Infrastructure - Water		-	-	-	2 000	2 000	2 000	7 350	-	-
Infrastructure - Sanitation		-	-	-	6 046	6 046	6 046	6 527	43 622	46 022
Infrastructure - Other		-	-	-	63 023	63 023	63 023	33 266	43 622	46 022
Infrastructure		-	-	-	-	-	-	5 449	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	4 998	4 998	4 998	5 351	6 990	6 673
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	68 021	68 021	68 021	44 066	50 612	52 695
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road Transport	5				43 377	43 377	43 377	18 000		
Infrastructure - Electricity					2 000	2 000	2 000	1 389		
Infrastructure - Water					9 600	9 600	9 600	-		
Infrastructure - Sanitation					2 000	2 000	2 000	7 350		
Infrastructure - Other					6 046	6 046	6 046	6 527	43 622	46 022
Infrastructure		-	-	-	63 023	63 023	63 023	33 266	43 622	46 022
Community					-	-	-	5 449	-	-
Heritage assets					-	-	-	-	-	-
Investment properties					-	-	-	-	-	-
Other assets	6	-	-	-	4 998	4 998	4 998	5 351	6 990	6 673
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	68 021	68 021	68 021	44 066	50 612	52 695
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>										
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	1 000	1 000	1 000	-		
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community					-	-	-	-	-	-
Heritage assets					-	-	-	-	-	-
Investment properties					-	-	-	-	-	-
Other assets	6,7				1 000	1 000	1 000	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		-	-	-	1 000	1 000	1 000	-	-	-
<u>% of capital exp on renewal of assets</u>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Renewal of Existing Assets as % of deprecn</u>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>R&M as a % of PPE</u>		0.0%	0.0%	0.0%	1.5%	1.5%	1.5%	0.0%	0.0%	0.0%
<u>Renewal and R&M as a % of PPE</u>		0.0%	0.0%	0.0%	1.0%	1.0%	1.0%	0.0%	0.0%	0.0%
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure		4 005	5 394	8 838	18 311	15 601	15 601	16 000	17 491	18 512
Total Repairs and Maintenance Expenditure		4 005	5 394	8 838	18 311	15 601	15 601	16 000	17 491	18 512

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Mpumalanga: Lekwa(MP305) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description R thousands	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
<u>Household service targets</u>	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)										
Other water supply (at least min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
<u>Sanitation/sewage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
<u>Refuse:</u>										
Removed at least once a week		40	121							
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		40	121							
Using communal refuse dump		40	52							
Using own refuse dump		40	5							
Other rubbish disposal		40	653							
No rubbish disposal		40	56							
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5									
<u>Households receiving Free Basic Service</u>	7									
Water (6 kilolitres per household per month)		40	(13)							
Sanitation (free minimum level service)		40	(2)							
Electricity/other energy (50kwh per household per month)		40	(2)							
Refuse (removed at least once a week)		40	(23)							
<i>Below Minimum Service Level sub-total</i>										
Total cost of FBS provided (minimum social package)	8									
<u>Cost of Free Basic Services provided</u>										
Water (6 kilolitres per household per month)		40	(0)							
Sanitation (free sanitation service)		40	(1)							
Electricity/other energy (50kwh per household per month)		40	(2)							
Refuse (removed once a week)		40	(6)							
<i>Total cost of FBS provided (minimum social package)</i>										
161	(16)									
<u>Highest level of free service provided</u>										
Property rates (value threshold)		40 337	48 417							
Water (kilolitres per household per month)		40 337	2 773							
Sanitation (kilolitres per household per month)		40 459	(503 511)							
Sanitation (Rand per household per month)		40 459	(341 818)							
Electricity (kwh per household per month)		40 459	(12 138)							
Refuse (average litres per week)		40 459	(524)							
<u>Revenue cost of free services provided</u>	9									
Property rates (R15 000 threshold rebate)		40	(1)							
Property rates (other exemptions, reductions and rebates)		40	(1)							
Water		40	(2)							
Sanitation		40	(1)							
Electricity/other energy		40	(1 305)							
Refuse		40	(1 898)							
Municipal Housing - rental rebates		40	1							
Housing - top structure subsidies		40	0							
Other		40	(16)							
<i>Total revenue cost of free services provided (total social package)</i>										
364	(3 223)									

References

1. Include services provided by another entity e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Mpumalanga: Lekwa(MP305) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description R thousands	MFMA Section	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	21 155	27 050	27 050	27 050	2 151	10 586	13 383	16 280
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	(15 088)	(17 082)	(10 000)	(10 000)	(10 000)	(13 350)	15 967	14 252	7 304
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	1.4	1.4	1.4	1.4	0.1	0.4	0.5	0.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	43 365	54 830	54 830	54 830	(7 981)	18 453	11 425	11 568
Service charge rev % change - macro CPIX target exclusive	18(1)a.(2)	5	(6.0%)	(6.0%)	(6.0%)	25.1%	(6.0%)	(6.0%)	(6.8%)	37.9%	2.1%	2.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	0.0%	0.0%	116.3%	94.2%	94.2%	94.2%	90%	77.6%	88.4%	88.5%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c:19	8	0.0%	0.0%	0.0%	111.7%	111.7%	111.7%	90.3%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(13.9%)	(19.1%)
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only for the capital budget - should not exceed 100% unless refinancing'
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Mpumalanga: Lekwa(MP305) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Mpumalanga: Lekwa(MP305) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description R thousands	MFMA Section	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Change in consumer debtors (current and non-current)			-	-	-	-	-	-	-	48 285	(6 717)	(7 937)

Mpumalanga: Lekwa(MP305) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
R thousands										
Capital Expenditure on new assets by Asset Class/Sub-class					63 023	63 023	63 023	33 266	43 622	46 022
<u>Infrastructure</u>										
Infrastructure - Road Transport		-	-	-	43 377	43 377	43 377	18 000	-	-
Roads, Pavements, Bridges and Storm Water					43 377	43 377	43 377	18 000		
Infrastructure - Electricity		-	-	-	2 000	2 000	2 000	1 389	-	-
Electricity Reticulation						2 000	2 000	1 389		
Street Lighting							2 000			
Infrastructure - Water		-	-	-	9 600	9 600	9 600	-	-	-
Water Reservoirs and Reticulation					9 600	9 600	9 600			
Infrastructure - Sanitation		-	-	-	2 000	2 000	2 000	7 350	-	-
Sewerage Purification and Reticulation					2 000	2 000	2 000	7 350		
Infrastructure - Other		-	-	-	6 046	6 046	6 046	6 527	43 622	46 022
Waste Management								6 527	43 622	46 022
Transportation	2				6 046	6 046	6 046			
Housing										
Gas										
Other	3							6 527	43 622	46 022
<u>Community</u>		-	-	-	-	-	-	5 449	-	-
Parks and Gardens								4 000		
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other								1 449		
<u>Heritage Assets</u>		-	-	-	-	-	-	-	-	-
Heritage Assets										
<u>Investment properties</u>										
Investment properties		-	-	-	-	-	-	-	-	-
<u>Other Assets</u>		-	-	-	4 998	4 998	4 998	5 351	6 990	6 673
General Vehicles								2 500	6 000	6 000
Specialised Vehicles									-	-
Plant and Equipment					1 000	1 000	1 000	951	990	673
Office Equipment					3 998	3 998	3 998			
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other								1 900		
<u>Agricultural Assets</u>		-	-	-	-	-	-	-	-	-
Agricultural Assets										
<u>Biological Assets</u>		-	-	-	-	-	-	-	-	-
Biological Assets										
<u>Intangibles</u>		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on new assets	1	-	-	-	68 021	68 021	68 021	44 066	50 612	52 695
<u>Specialised Vehicles</u>		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Mpumalanga: Lekwa(MP305) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/2

Description R thousands	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
<i>Roads, Pavements, Bridges and Storm Water</i>										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Electricity Reticulation</i>										
<i>Street Lighting</i>										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
<i>Water Reservoirs and Reticulation</i>										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
<i>Sewerage Purification and Reticulation</i>										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>										
<i>Transportation</i>										
<i>Housing</i>										
<i>Gas</i>										
<i>Other</i>										
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties										
Investment properties		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles										
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Mpumalanga: Lekwa(MP305) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description R thousands	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
<u>Infrastructure</u>										
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Housing										
Gas										
Other										
<u>Community</u>										
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses										
Clinics										
Museums and Art Galleries										
Other										
<u>Heritage Assets</u>										
Heritage Assets		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>										
Investment properties		-	-	-	-	-	-	-	-	-
<u>Other Assets</u>										
General Vehicles		-	-	-						
Specialised Vehicles										
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
<u>Agricultural Assets</u>										
Agricultural Assets										
<u>Biological Assets</u>										
Biological Assets		-	-	-	-	-	-	-	-	-
<u>Intangibles</u>										
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	1 000	1 000	1 000	-	-	-
<u>Specialised Vehicles</u>										
Refuse		-	-	-	-	-	-	-	-	-
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WiFi infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes land and buildings required by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'